

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending June 30, 2013



Department of Finance
Office of Management and Budget

August 15, 2013

The material in this report is preliminary and subject to revision and is not an official statement of the City of Pittsburgh.

City of Pittsburgh
**Quarterly Financial &
Performance Report**
For the Period Ending June 30, 2013

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City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2013

Overview



OVERVIEW

This is the second quarterly report of the City of Pittsburgh for 2013, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 30, 2009. This report covers the second quarter of the City's 2013 fiscal year, for the period of April 1, 2013 through June 30, 2013.

Certain material presented herein has been provided by the various City departments, bureaus, boards and commissions, as well as the Office of the City Controller. All of the information included herein is unaudited and is subject to future amendment or correction. All revenue and expenditure information is presented on a cash basis.

The City's second quarter financial results and projections for the balance of the fiscal year forecast that the City will end the year with revenues under budget by \$0.3 million, or 0.1% and expenditures under the final budget (adopted budget with prior year encumbrances) by \$2.7 million, or .6 percent.



REVENUE RESULTS AND PROJECTIONS

The City collected \$102.9 million in revenue during the second quarter. This represents 21.9 percent of total revenue budgeted for the year. This is \$1.0 million more than the same period last year, or less than a 1.0 percent increase as a percent of annual budgeted revenue collected when compared to the second quarter of 2012. In 2012, the City collected \$101.9 million or 21.8 percent of the budgeted revenues through the first quarter. The 2013 revenue collections are projected to fall under budget by \$0.3 million.

The 2013 second quarter revenue collections are consistent with prior years' second quarter collections. However, year-end revenue projections show most revenues meeting budget, or slightly under budget. Real Estate Tax collections are projected to miss budget by \$3.5 million, or 2.7 percent. This is due to the adjustments needed for the collection of taxes after the re-assessment. Parking Tax is projected to miss budget by approximately \$1.0 million, or 2.0 percent. This is due to the National Hockey League lockout, as well as the limited hours of collection and no rate increases. On a positive note, year-end projections show Earned Income Tax exceeding the budgeted amount by \$4.9 million in 2013. Jordan Tax Services began collecting Earned Income Tax in 2012 and collection rates have steadily improved. This line item will be watched carefully to determine whether further revenue adjustments are warranted.

Budget Year 2013 – Revenue Summary

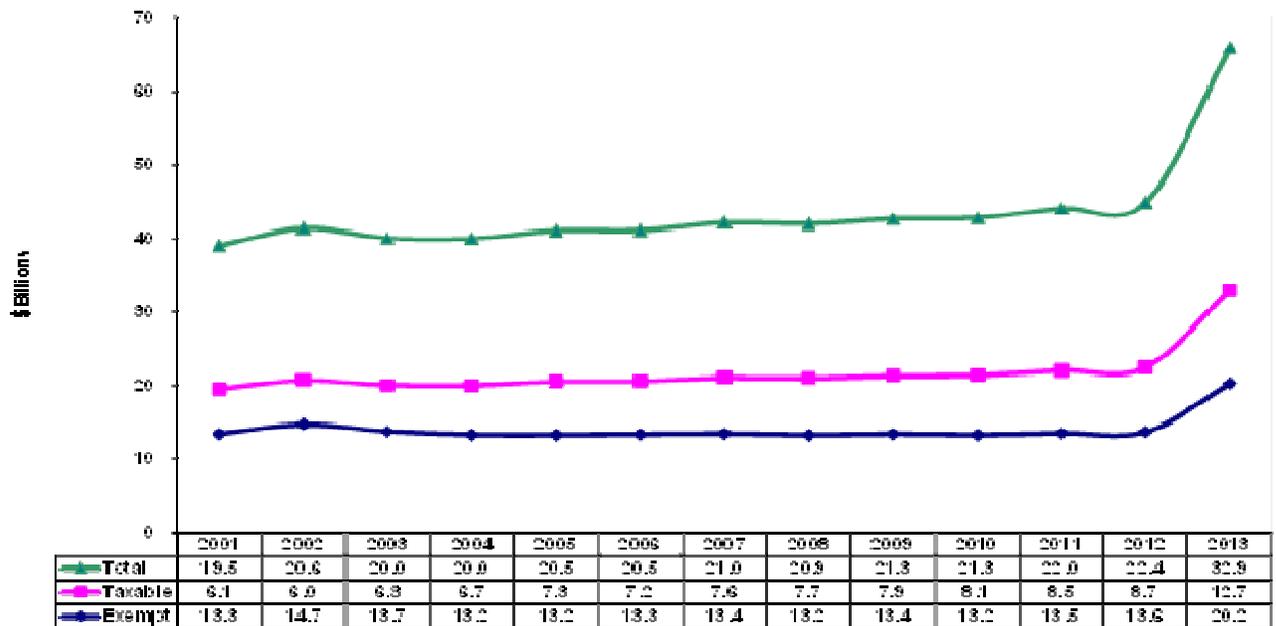
FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
472.2 million	470.2 million	469.9 million	(3.0) million



Real Estate Tax

Real Estate tax collections are the largest single source of revenue in the budget, comprising 28 percent of all revenues. The County has administered a reassessment that was ordered by Judge R. Stanton Wettick to be implemented in this tax year. Municipalities and school districts continue to appeal recent sales and seek interim assessment increases on applicable properties.

City of Pittsburgh 2001-2013 Assessed Values



* Totals may not equal due to rounding

Real Estate- Current Year collections are projected to miss budget for 2013. Since the County re-assessment, the City is reviewing any possible errors and is currently processing refunds. Real Estate- Prior Year collections will slightly exceed budget.

Current Year Real Estate

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
126.5 million	126.2 million	122.5 million	(3.7) million

Prior Year Real Estate

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
5.8 million	4.4 million	4.6 million	0.2 million



Payroll Preparation Tax

The Payroll Preparation Tax is trending \$0.4 million higher than the same period in 2012. Total revenue is projected to slightly exceed budgetary projections.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
52.1 million	54.4 million	54.5 million	0.1 million

Earned Income Tax

Earned Income tax exceeded the same period last year by \$0.2 million. Due to the Act 32 implementation, Jordan Tax Service is collecting Earned Income Tax and adjusting to this new process. Total revenue collections for the Earned Income tax are projected to exceed budget by \$4.9 million.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
70.4 million	73.4 million	78.3 million	4.9 million

Local Services Tax

Local Services tax collections remained steady over the same period last year. Revenue is projected to miss budget by \$0.3 million.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
13.6 million	14.0 million	13.7 million	(0.3) million

Deed Transfer Tax

Deed Transfer tax collections for the second quarter of 2013 increased slightly compared to prior year receipts. Several large commercial properties are currently on the market, and more sales are anticipated. Although sales prices have decreased in the residential market, sales are anticipated to be modest during 2013. Revenues are projected to miss budget.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
14.8 million	15.6 million	15.1 million	(0.5) million



Fines and Forfeits

Fines and Forfeits decreased by \$1.3 million compared to the same period last year. This is attributable to booking the second quarter Parking Court payment received by the City in the third quarter. Revenues are projected to exceed budget by \$0.3 million.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
9.3 million	10.1 million	10.4 million	0.3 million

Charges for Service- EMS

Charges for Service- EMS revenues decreased by \$0.4 million in second quarter collections compared to the prior year. However, projected revenue for this category is expected to meet budget.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
10.6 million	10.6 million	10.6 million	0.0 million

Amusement Tax

Amusement Tax receipts for the second quarter decreased by \$0.3 million over the same prior year period. The decrease is partially attributable to the National Hockey League strike during the beginning of the season. The City projects revenues to meet budgeted levels.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
11.9 million	12.5 million	12.5 million	0.0 million

Parking Tax

Second quarter Parking Tax receipts exceeded collections during the same period in 2012. Revenues are anticipated to miss budget by \$0.9 million or 1.9 percent.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
47.8 million	51.3 million	50.4 million	(0.9) million



Non-Profit Payment for Services

Non-Profit Payment for Services second quarter revenue is down by \$2.1 million over the same period last year. This is due to the timing of distributions to the City. The City has signed a contribution agreement with the Pittsburgh Foundation earmarking \$2.6 million for 2012 and \$2.6 million for 2013. Revenues are projected to exceed budgeted levels.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
5.0 million	3.1 million	3.4 million	0.3 million

Act 77

Act 77 second quarter collections of the additional 1 percent sales tax were the same as in 2012. There were no collections in the second quarter due to the diversion of funds to the URA. This diversion will end in the year 2015. The City is currently projecting Act 77 revenue to miss budget.

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
12.6 million	12.6 million	12.3 million	(0.3) million



EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the second quarter of 2013 totaled \$99,460,878, or 21 percent of the total adopted operating budget of \$469.5 million. This represents a \$15 million increase in expenditures compared to the same period in 2012, in which expenditures totaled \$84.4 million, or 18 percent of budget. The increase this year is primarily due to Employee Benefits, which includes healthcare and pension costs. Finance had \$4.6 million more in pension-related expenses this quarter compared to last year; Personnel had \$5.1 million more in healthcare expenditures.

Projected total expenditures for 2013 are currently \$469.8 million, which is \$2.7 million below the final budget expenditures of \$472.5 million.

Budget Year 2013 – Expenditure Summary

FY 2012 Actual	FY 2013 Final Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
459.0 million	472.5 million	469.8 million	(2.7) million

Salaries and Wages Expenditures

Departments continued to operate with tight controls on spending during the second quarter of 2013. However, regular salaries for the second quarter were \$1.7 million higher than the same period in 2012. Together, salaries and wages comprise 40.4 percent of the operating budget. In 2013, the City of Pittsburgh projects expenditures of \$188.5 million on salaries and wages. This represents a budgetary savings of \$1.5 million, or 0.7 percent. A more detailed analysis of the City’s largest staffed departments, Police, Fire, and Public Works, follows in the next section of this document.

Salaries and Wages

FY 2012 Actual	FY 2013 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
180.5 million	189.9 million	188.5 million	(1.4) million



EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

With the class of 32 recruits which entered the Academy in April, Police officer headcount stood at 880 at the end of the second quarter. Salaries, with longevity and acting pay, this quarter totaled \$15,734,416, which is 6.7 percent above 2012 and 19 percent above 2011. (There was one less pay period in the second quarter of 2011 than in 2012 and 2013.) Premium pay expenditures are 11 percent higher than in 2012 and 43 percent higher than in 2011. However, this is due to changes with Secondary Employment and the creation of the Secondary Employment Trust Fund. In the past, payments from other organizations for details and special events were deposited into Police’s operating budget to offset their premium pay. The Secondary Employment Trust Fund has started to collect these payments; and premium pay due to secondary employment and special events will be paid out of this trust fund beginning in 2014. Therefore, Police premium pay is higher this quarter than in prior years, and a transfer will be made in the 3rd quarter from the Secondary Employment Trust Fund to the Police operating budget to reimburse these expenditures.

2nd Quarter Salaries and Premium Pay

	2013	2012	2011
Salaries	\$ 15,734,416	\$14,741,770	\$ 13,217,219
Premium Pay	\$3,127,699	\$ 2,813,147	\$ 2,189,251

Year-to-date longevity pay is 12 percent higher than in 2012 and 7.8 percent above that in 2011. This increase is due to the timing many officers received their longevity pay compared to prior years. In 2013, an additional 101 officers reached their 20 year anniversary, which accounts for the overall increase in longevity pay; however, 2nd quarter longevity payouts were lower than in 2012 and 2011.

Police Bureau Longevity Pay

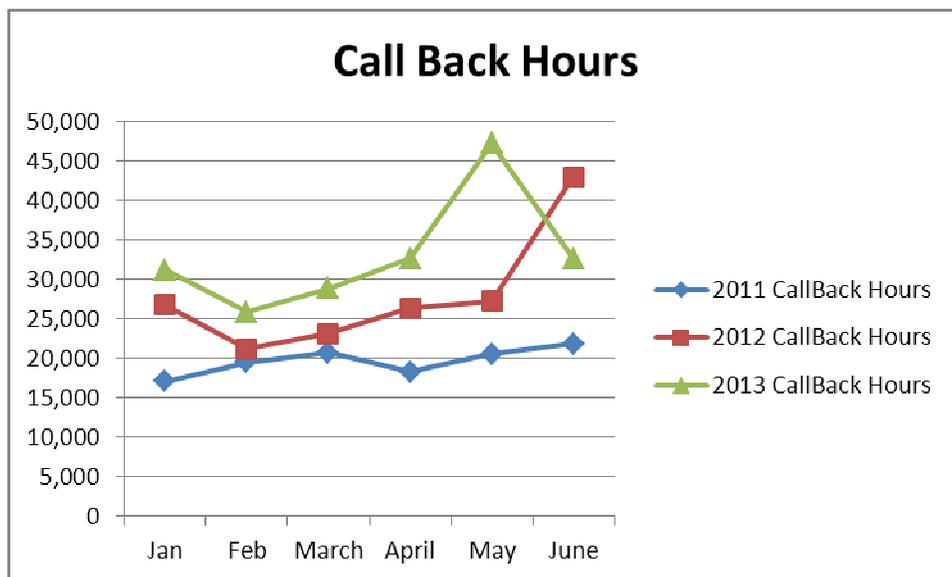
	2013 Longevity	2012 Longevity	2011 Longevity
1st Quarter	\$ 2,260,584	\$ 1,926,067	\$ 2,027,678
April	\$ 85,000	\$ 121,485	\$ 120,485
May	\$ 165,000	\$ 156,405	\$ 146,295
June	\$ 246,124	\$ 254,406	\$ 261,816
2nd Quarter	\$ 496,124	\$ 532,295	\$ 528,595
YTD	\$ 2,756,707	\$ 2,458,361	\$ 2,556,272



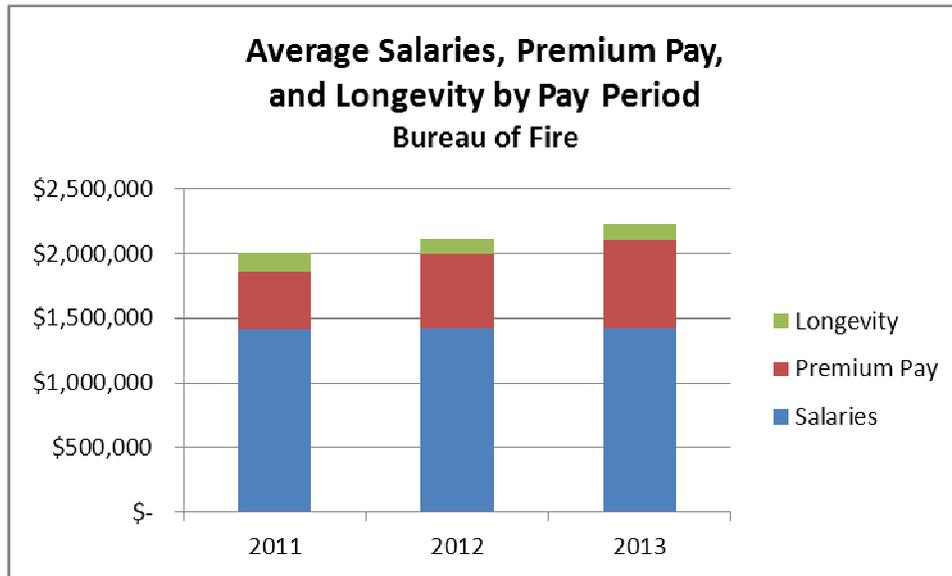
Bureau of Fire

Premium pay continues to be high in 2013. However, two classes are at the Fire Academy. The first class of 28 graduates on August 16, 2013. Currently premium pay should be at its peak and begin to decline at the end of the third quarter.

Callback hours are the main contributor to premium pay. The Bureau is down to approximately 573 firefighters on staff to work suppression. Due to headcount and minimum staffing requirements for the Fire Bureau, callback hours totaled 112,602 this quarter. The following chart shows the number of callback hours for the first half of years 2011 through 2013:

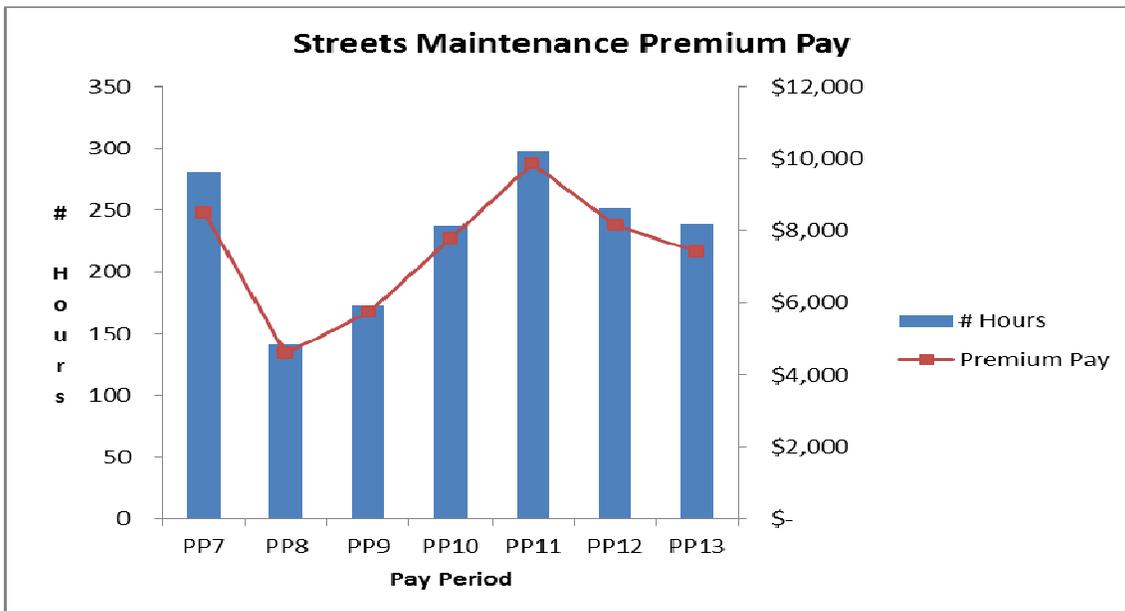


Since there has been an additional pay period during the first half of 2013 and 2012 compared to 2011, the chart below shows salaries, premium pay, and longevity compared to previous years averaged by pay period. Although salaries have remained stable, average premium pay is up 18 percent over last year, 53 percent over 2011. Overall, these categories average an increase of 5.5 percent over 2012 and 11 percent over 2011.



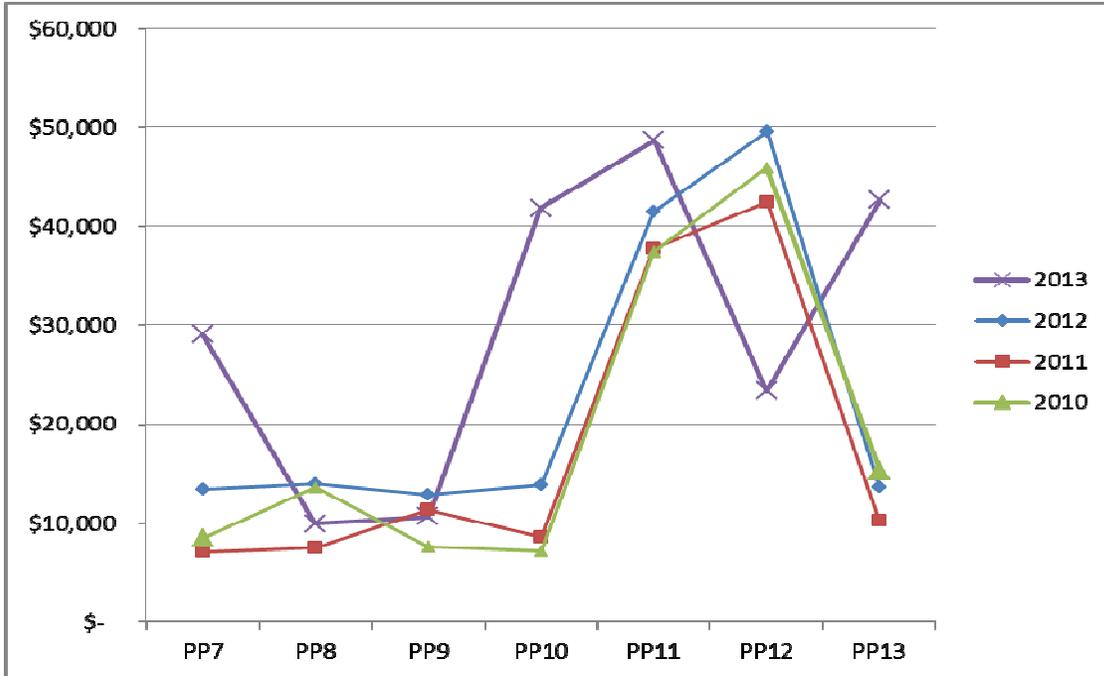
Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period. Streets Maintenance is trending similarly to prior years.





Environmental Services premium pay is traditionally high between Pay Periods 10-12 because of the first two citywide compost days followed by the Memorial Day holiday.



2013 Net Operating Balance Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Total	Variance	% Variance
	Actual Total	Actual	Actual	Actual	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
Revenues									
Real Estate Taxes	77,590,137	20,376,442	2,533,241	6,216,571	29,126,254	127,543,416	131,128,000	(3,584,584)	-2.73%
Other Taxes	24,701	1,870	13,036	2,350	17,256	75,697	78,400	(2,703)	-3.4%
Amusement Tax	1,586,339	782,416	703,546	956,695	2,442,657	12,526,568	12,579,515	(52,947)	-0.4%
Earned Income Tax	20,944,898	3,317,870	13,941,197	3,931,269	21,190,336	78,328,583	73,440,000	4,888,583	6.7%
Deed Transfer Tax	3,198,452	1,742,798	1,013,941	1,458,558	4,215,296	16,148,564	15,989,953	158,611	1.0%
Parking Tax	11,349,192	3,971,842	4,557,063	4,234,598	12,763,503	50,405,726	51,397,998	(992,272)	-1.9%
Institution and Service Privilege Tax	11,475	450,309	16,488	6,101	472,897	494,779	462,370	32,409	7.0%
Facility Usage Fee	519,960	46,609	447,964	23,346	517,918	3,324,961	3,670,107	(345,146)	-9.4%
Payroll Preparation Tax	13,743,730	1,717,024	11,274,995	1,964,996	14,957,014	54,495,062	54,395,534	99,528	0.2%
Local Service Tax	3,464,464	1,729,550	1,640,096	162,222	3,531,869	13,715,369	14,055,585	(340,216)	-2.4%
Public Service Privilege	6,927	79,345	778,677	100	858,123	1,226,468	1,501,630	(275,162)	-18.3%
Act 77 - Tax Relief	3,496,716	-	-	-	-	12,280,437	12,636,534	(356,097)	-2.8%
License and Permit	2,269,726	856,973	981,524	694,360	2,532,857	8,746,089	8,580,398	165,691	1.9%
Charges for Services	4,300,503	1,702,765	2,907,752	1,370,233	5,980,750	27,219,633	27,358,824	(139,191)	-0.5%
Fines and Forfeits	2,127,759	186,481	168,930	619,518	974,928	10,398,088	10,091,092	306,996	3.0%
Intergovernmental	232,654	3,576	2,788,494	433,531	3,225,601	49,421,648	49,535,051	(113,403)	-0.2%
Interest Earnings	7,295	11,815	5,930	10,425	28,171	57,478	22,400	35,078	156.6%
Non-Profit Payment for Services	27,000	29,410	23,799	25,000	78,209	3,430,601	3,190,225	240,376	7.5%
Miscellaneous	7,115	260	62,812	-	63,072	78,978	96,556	(17,578)	-18.2%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	37,007,356	43,859,483	22,109,872	102,976,711	469,918,144	470,210,172	(292,029)	0%
Expenditures									
Salaries and Wages	46,417,250	13,871,803	21,150,464	15,018,075	50,040,341	188,456,134	189,914,382	(1,458,248)	-0.8%
Employee Benefits	33,989,883	10,811,868	8,049,741	19,258,652	38,120,260	144,182,545	143,789,090	393,455	0.3%
Professional and Technical Services	3,178,425	502,016	737,818	1,264,005	2,503,839	11,686,126	10,016,237	1,669,889	16.7%
Property Services	4,344,362	1,583,171	2,164,386	1,072,186	4,819,744	20,794,691	20,988,323	(193,631)	-0.9%
Other Services	378,983	128,807	74,164	142,816	345,787	1,691,361	1,940,124	(248,763)	-12.8%
Supplies	3,411,058	1,188,761	706,831	1,191,725	3,087,317	12,653,014	12,232,449	420,565	3.4%
Property	131,710	25,302	15,864	35,461	76,627	1,589,233	1,840,633	(251,400)	-13.7%
Miscellaneous	152,392	410,687	13,803	20,955	445,446	1,633,248	1,657,348	(24,100)	-1.5%
Debt Service	27,690,146	-	-	21,948	21,948	87,135,417	87,135,417	-	0.0%
Transfers	-	-	-	(431)	(431)	(431)	-	(431)	0.0%
Total Expenditures	119,694,210	28,522,415	32,913,071	38,025,392	99,460,878	469,821,340	469,514,003	307,336	0.1%
Net Operating Balance	25,214,832	8,484,940	10,946,413	(15,915,520)	3,515,833	96,804			

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2013

**Act 47
Coordinators'
Report**



September 13, 2013

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the second quarter of 2013. This report covers the first six months of the City's 2013 fiscal year, running from January 1, 2013 through June 30, 2013.

The primary goal of our review is to assess the City's financial performance for the quarter, discuss revenue and expenditure trends, and consider the implications those trends hold for final 2013 results and future financial performance. We will also highlight potential threats to the City's finances and potential variances under the Act 11 process. Variances are defined as adverse changes of more than one percent of any individual departmental budget or revenue line reasonably projected to occur at year end.

In its first quarter report the City projected that General Fund expenditures would exceed revenues by \$9.3 million or 2.0 percent. That projected deficit was related to the City's share of local gaming revenue and a dispute with the Intergovernmental Cooperation Authority (ICA) regarding the Enterprise Resource Planning (ERP) system. That dispute has been resolved and the City is projecting year-end revenues (\$469.9 million) will match expenditures (\$469.8 million) with a very small positive operating result.

Revenues

Last year the City implemented a new financial management system. This system changed the way the City tracks revenues in its quarterly reports. At the most basic level, the new system uses 20 revenue subclasses while the old system in place before 2012 had over 30. The City still tracks all the individual kinds of revenue, but they are organized differently as follows:

- The City now tracks the penalty and interest revenue associated with a specific tax in the same subclass as the tax revenue itself. For example, penalties and interest payments for delinquent parking taxes are tracked in the parking tax subclass. Previously all tax-related penalty and interest payments were tracked together in a subclass called "other taxes."
- The City has a new intergovernmental revenue subclass that groups together several items that were previously reported separately such as the Authority payments, gaming revenue and state pension aid.
- The City has a new "charges for service" subclass that groups together several items that were previously reported separately including EMS revenues, service charges managed by the Department of Finance and the Borough of Wilkesburg payments for City trash and fire services.

While the City categorizes its revenues into different subclasses, the new system still has detail on the items listed in prior quarterly reports. For the reader’s convenience, we have included a table at the end of this report that shows the City’s collections through June 2013 according to the former structure and compares them to midyear revenues for 2009 through 2012.¹ Over time and with the County’s support, the City will be able to adapt the new ERP system to report revenue figures differently as audience interest and needs dictate.

Revenue performance

Based on the results through two quarters, the City projects \$469.9 million in total year-end revenue for 2013, which would match the budgeted levels. The City collected \$247.9 million through June 2013, slightly more than it collected through the same period last year (\$246.3 million) and approximately equal to the three-year average for 2010 – 2012 (\$247.2 million).

The City projects eight of the 20 revenue categories will have a “variance” in 2013. Variances are defined as an adverse change of at least one percent relative to the budget. Of those eight categories, the five that will fall at least \$300,000 short of budget are shown below.²

Revenues with a Projected Variance of at least \$300,000

	Projected FY2013	Budgeted FY2013	Variance (\$)	Variance (%)
Real Estate Taxes ³	127,543,416	131,128,000	(3,584,584)	-2.7%
Parking Tax	50,405,726	51,397,998	(992,272)	-1.9%
Act 77 - Tax Relief	12,280,437	12,636,534	(356,097)	-2.8%
Facility Usage Fee	3,324,961	3,670,107	(345,146)	-9.4%
Local Service Tax	13,715,369	14,055,585	(340,216)	-2.4%
Total	207,269,909	212,888,224	(5,618,315)	-2.6%

The City’s narrative explains the variance in real estate taxes as a byproduct of the recent Countywide assessment. The reassessment spurred more property owners to appeal successfully to have their assessments lowered. As the total assessed value across all properties in Pittsburgh declines, the revenue generated by the current tax rate also declines. If the City finishes 2013 with \$122.5 million in current year property tax revenues as Finance projects, it will be the

¹ This chart does not show the revenue for the former Rentals and Charges and BBI – Breakeven subclasses. The revenue lines that were previously tracked in those subclasses are now distributed between several subclasses in the new system.

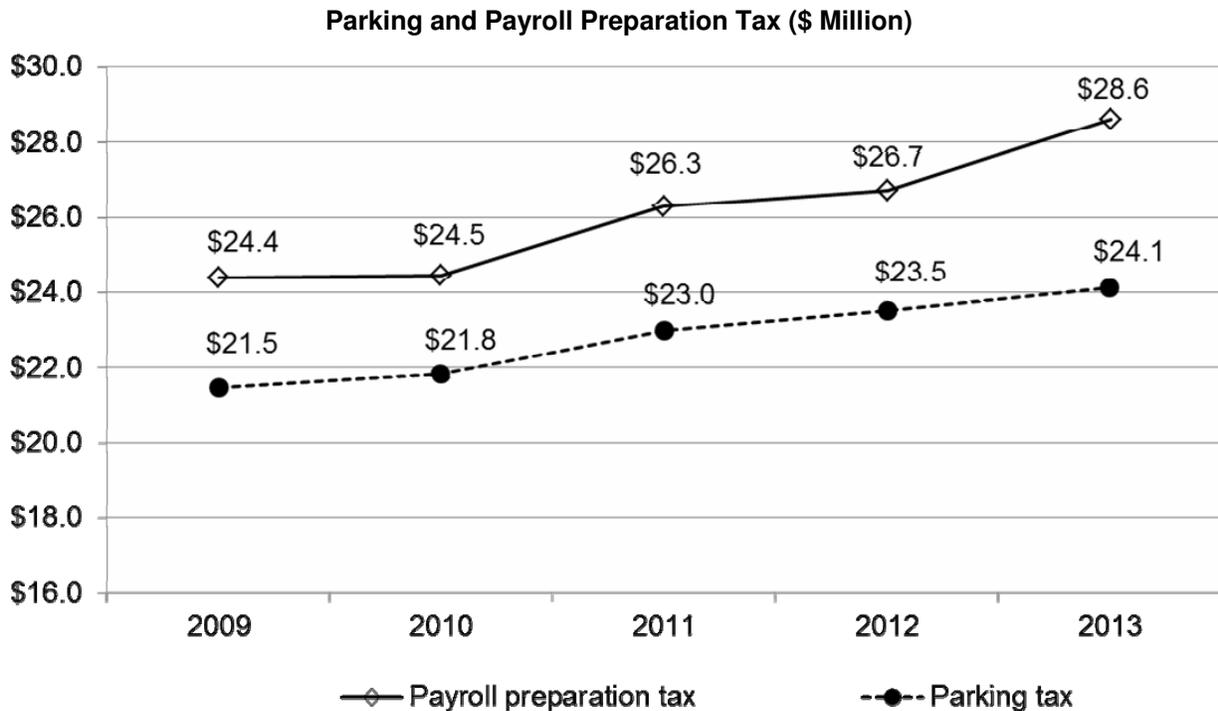
² The three categories with smaller variances are public service privilege (\$275,000), miscellaneous (\$18,000) and other taxes (\$3,000)

³ Real estate taxes in this case include revenue from 2013, prior years and penalties and interest. The year-end projection for current year real estate tax revenue is \$122.5 million.

lowest total for the City’s largest source of revenue since the City started issuing these reports in 2007. It is possible that this lower amount will continue as the new base for future years unless the City successfully appeals for higher assessments on other properties.

The City’s local service tax (LST) receipts through June 2013 are approximately equal to the mid-year collections for 2012, when the City finished the year with \$13.6 million. Finishing at the same level in 2013 would leave the City approximately \$300,000 short of budget, as the City now projects.

The City projects parking tax revenue will fall \$992,000 (or 1.9 percent) short of budget since the mid-year collections are only 47 percent of the \$51.3 million target. Notwithstanding the shortfall, the parking tax is one of two major revenue sources that has grown each year since 2009 according to mid-year results. The payroll preparation tax is the other revenue source with this positive trend.



In the Q1 2013 report, the City projected that amusement tax revenue would fall short of budget because of the NHL lockout and fewer home games for the Pittsburgh Penguins. The lockout also had a negative impact on the facility usage fee revenue that is tied to activity at the CONSOL Energy Center. Amusement tax revenue has since rebounded and the year-end projection is close to the \$12.6 million target. Facility usage fee revenue still lags behind budget.

As the City notes in its narrative, these projected revenue shortfalls are offset by higher earned income tax receipts. The City received \$42.1 million through June 2013, which is \$10.8 million (or 34.7 percent) more than it received through June 2012 and \$7.4 million (or 21.4 percent) more than the three-year average for 2010 through 2012. The significant increase is likely driven by Act 32 of 2008. That Act requires more uniform tax withholdings by employers and more

timely tax collection and distribution by designated Tax Officers.⁴ Though Act 32 was passed in 2008, it was implemented in phases with some provisions only recently taking effect. For example, the requirement that Tax Officers remit revenue to taxing jurisdictions within 30 days of receipt took effect on April 1, 2013.

Against this backdrop of procedural changes, the City projects that earned income tax receipts will exceed budget by \$4.9 million (or 6.7 percent) at the end of 2013. We agree with this conservative approach to increasing the EIT projections as the City understands the full impact of Act 32.

Expenses

The transition to the new financial management system has significantly changed how the City tracks its expenditures. For years the City tracked several expenditures that cut across departmental boundaries in sections of its budget marked “Non-Departmental.” In the new system, those “Non-Departmental” expenditures have been moved into one of the operating departments. The largest non-departmental expenditures are placed in the following departments.

New Location of Non-Departmental Expenditures

Item	Old location	New location
Debt Service	Non-departmental – Debt	Finance
Pension Fund Contribution	Non-departmental – Personnel	Finance
Retiree Fund Contribution	Non-departmental – Personnel	Finance
OPEB Contribution	Non-departmental – Personnel	Finance
Health insurance (Active and retired employees)	Non-departmental – Personnel	Personnel
Social Security	Non-departmental – Personnel	Personnel
Medicare Retiree Benefits	Non-departmental – Personnel	Personnel
Workers' Compensation	Non-departmental – Personnel	Personnel
Utilities	Non-departmental – Citywide	CIS
Vehicle fuel	Non-departmental – Citywide	Finance
Judgments	Non-departmental – Citywide	Law
Postage	Non-departmental – Citywide	Finance
Ceridian (Payroll services)	Non-departmental – Citywide	Personnel

⁴ Jordan Tax Services is the designated Tax Officer that collects earned income tax for the City of Pittsburgh.

Item	Old location	New location
ERP Expenses	Non-departmental – Citywide	Finance

Eventually the City should charge some of these centrally budgeted expenses back to the associated departments. For example, the cost of health insurance for police officers should be listed in the Bureau of Police budget rather than budgeted centrally in the Personnel Department. The cost of vehicle fuel should be charged to the departments that use the vehicles rather than budgeted centrally under Finance’s Bureau of Procurement, Fleet and Asset Services. City Finance is aware of that objective and will work toward it as it becomes more accustomed to the new system.

The new system tracks salaries and premium pay (including overtime) in one subclass called Salaries and Wages. The system maintains detailed information on premium pay spending by department and the City’s narrative discusses premium pay expenditures for the Bureaus of Police and Fire.

Spending on non-personnel operating expenses, such as materials, supplies and service contracts, is now tracked according to the Governmental Accounting Standards Board (GASB) categories, which differ significantly from the City’s prior chart of accounts.

Expense performance

Through June 2013, the City spent \$219.2 million or 46.7 percent of its annual \$469.5 million operating budget. Based on those results, the City projects it will spend \$469.8 million this year, matching the adopted budget. At that level, 2013 expenditures would be 5.3 percent higher than last year’s total of \$446.1 million.⁵

The City projects year-end expenditures will finish at or below budget for seven of the ten subclasses. The subclass with the largest savings by dollar amount is Salaries and Wages (\$1.5 million), though that amount is less than one percent of the total salary budget. The three subclasses where the City projects to spend more than budgeted are Professional and Technical Services (\$1.7 million or 16.7 percent), Supplies (\$421,000 or 3.4 percent) and Employee Benefits (\$393,000 or 0.3 percent).

Last year the City spent \$7.8 million on goods and services in the Professional and Technical Services subclass and incurred another \$2.2 million in encumbrances.⁶ Encumbrances track the City’s commitment to spend money once the related goods and services are delivered. The majority of the \$2.2 million in encumbrances are related to the Enterprise Resource Planning system (\$1.3 million) with payroll processing, actuarial, tax collection and auditing services accounting for the rest. The City did not spend that \$2.2 million during 2012, but it expects to do

⁵ This total comes from the City’s Q4 2012 report, so it is a non-audited figure.

⁶ The City budgeted \$14.5 million for this subclass in 2012. Even with the encumbrances, the City was under budget last year.

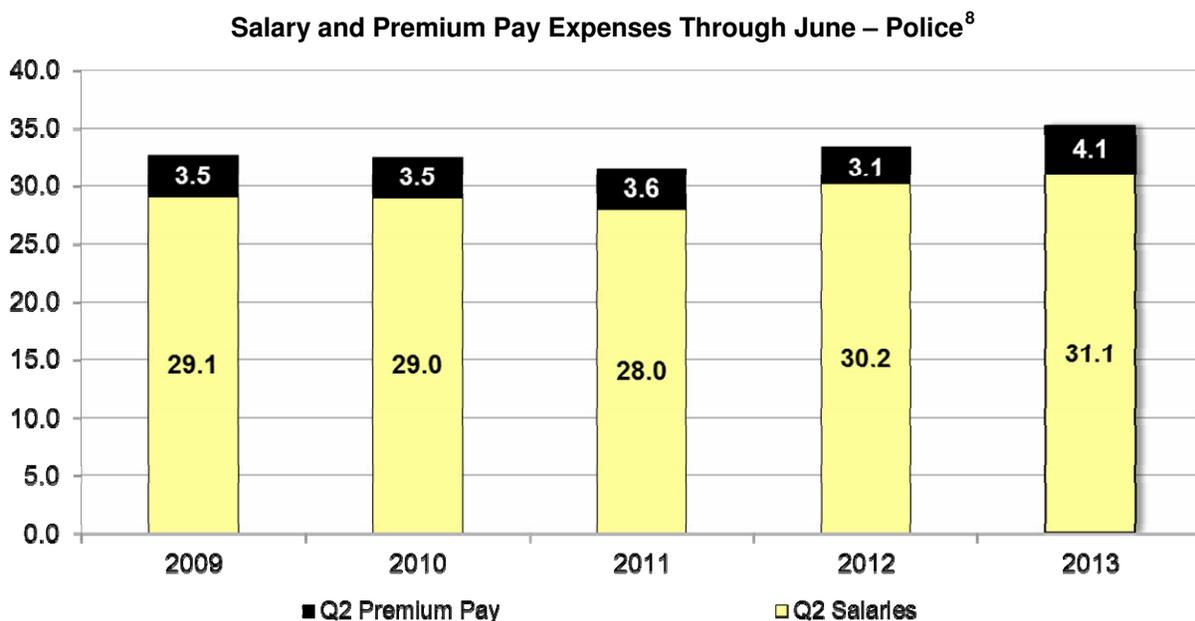
so in 2013. The \$2.2 million in encumbrances appear in the Q2 2013 report, bringing the total projected expenditures on this subclass to \$11.7 million -- \$2.2 million for encumbrances from 2012 plus \$9.5 million for goods and services procured in 2013 – and explaining the variance.

Expenditures by department

When compared to the approved 2013 budget, the City projects five departments will spend more than budgeted this year. The City projects it will spend \$1.7 million (or 3.1 percent) more than budgeted in the Fire Department because of more premium pay than budgeted. This topic is covered in more detail below and in the City’s narrative.

The Department of Finance will exceed budget by \$1.3 million because of the ERP-related encumbrances described above. Personnel will exceed budget by \$359,000 because of \$773,000 in encumbrances for payroll processing services and active employee health insurance. Smaller encumbrances from 2012 explain the apparent variances in spending for Public Safety Administration and the Human Relations Commission.

The Bureau of Police is the City’s largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau’s spending. The City spent \$31.1 million on salaries, in-grade pay and longevity through June 2013, which was \$891,000 (or 3.0 percent) more than through June 2012. Premium pay spending appears to jump by \$940,000 (or 30.0 percent) from 2012 to 2013. As the City’s narrative describes, that’s because of the new Secondary Employment Trust Fund and the lag in reimbursements for premium pay related to secondary employment.⁷

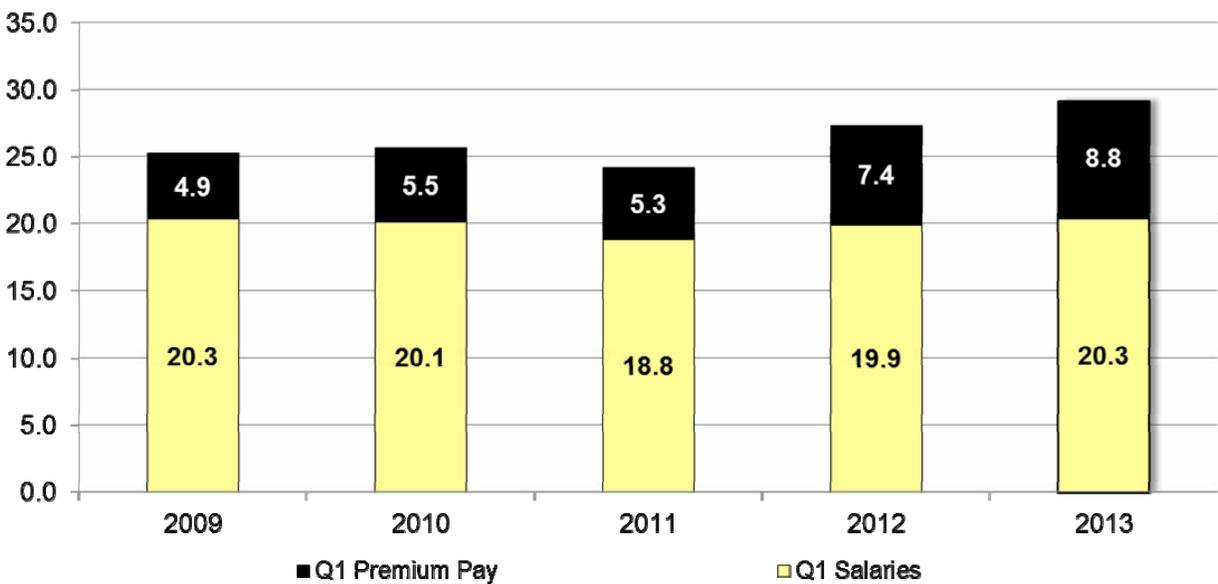


⁷ Secondary employment refers to the shifts that police officers work outside of their regular schedule, usually in return for payment from the private entity benefiting from the additional police coverage.

⁸ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

Looking at the Bureau of Fire, the City spent a \$442,000 (or 2.2 percent) more on salaries through June 2013 than last year. In contrast premium pay is up by a higher dollar amount (\$1.4 million) and percentage (18.3) over last year. That trend is even stronger over a longer period. Salary spending from 2009 to 2013 is level at \$20.3 million while premium pay spending is up \$3.9 million or 78.9 percent. Total spending is up 15.5 percent over this five-year period, even though Bureau headcount is down 3.7 percent. As the City's narrative notes, one fire academy class graduated in August and another will do so before the end of the year. The additional employees will boost headcount and salary expenditures, resulting in the Bureau spending a \$1.7 million (or 3.1 percent) more than budgeted according to the City's mid-year projections. Hopefully premium pay expenditures will also drop with the additional staff.

Salary and Premium Pay Expenses Through June - Fire⁹



Staffing¹⁰

As of the last pay period in Q2 2013, the total active employee head count across all funds was 3,412, which are 211 people (or 6.6 percent) more than in the last pay period in Q1 2012. Parks added 221 positions, most of them seasonal positions, as it usually does this time of year. Last year the City added 227 positions in parks over this period. The table below shows the departments and bureaus that had a net head count change of at least three over this time.

Head Count Change by Department/Bureau

	Q1 2013	Q2 2013	Change	Change (%)
Parks	189	410	221	116.9%

⁹ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

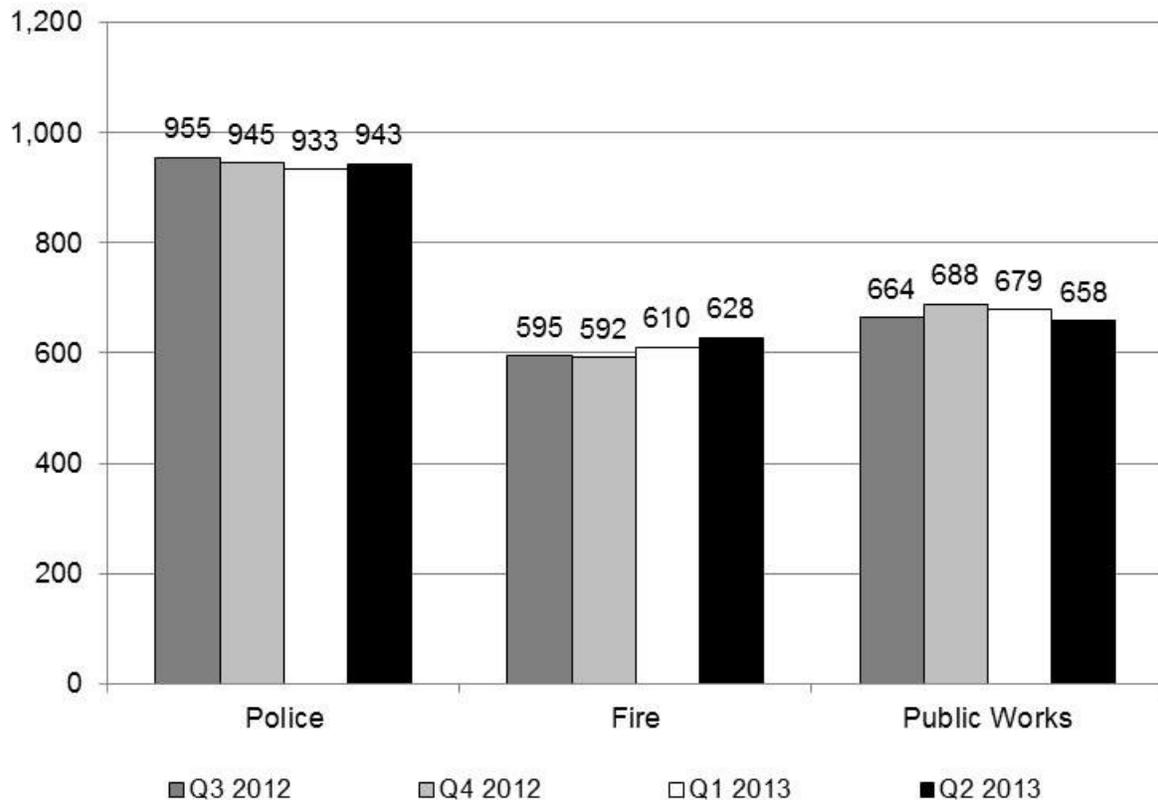
¹⁰ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

	Q1 2013	Q2 2013	Change	Change (%)
Fire	610	628	18	3.0%
Police	933	943	10	1.1%
EMS	174	168	-6	-3.4%
School Guards	109	102	-7	-6.4%
Public Works	451	430	-21	-4.7%
Citywide	3,201	3,412	211	6.6%

As noted earlier, Fire Department headcount increased because the City has had two training classes to fill vacancies. The City had a training class of 32 police recruits start in April, accounting for that increase and the City is actively filling vacancies in its Bureau of EMS.

The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.¹¹ It shows the impact of this year's police and fire academy classes on head count in those bureaus.

Head Count for Police, Fire and Public Works (Last Four Quarters)



¹¹ Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Transportation and Engineering.

Summary

Based on results through June, the City projects year-end revenues (\$469.9 million) will match expenditures (\$469.8 million) with a very small positive operating result.

The City's narrative cites two noteworthy trends for its largest revenue sources. Real estate tax revenue is projected to fall \$3.6 million (or 2.7 percent) short of budget because more appeal activity following the County's reassessment. However, the City projects earned income tax revenues will exceed budget by \$4.9 million (or 6.7 percent) because of statutorily driven changes in how the tax is collected.

On the expenditure side, the City projects five departments will spend more than budget. For four of those departments, the variance is due to the City tracking encumbrances from 2012 as expenditures in 2013. The City projects the Bureau of Fire will spend \$1.7 million (or 3.1 percent) more than budget because of higher than anticipated premium pay. The City has completed one fire recruit training class and started another to increase headcount and hopefully reduce premium pay spending. Even with the encumbrances and Fire premium pay trends, savings in other Bureaus keep total spending within budgeted levels.

Sincerely,

James H. Roberts

Dean Kaplan

Historical Revenues Tracked According to Former Categories

	2Q FY2009	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2013 vs. 2012 Difference (\$)	% Difference
Real Estate - Current	107,268,645	106,637,746	109,460,778	108,686,727	103,881,777	(4,804,950)	-4.4%
Real Estate - Prior	2,336,040	1,944,610	2,370,549	2,594,476	2,627,399	32,923	1.3%
Payroll Prep	24,395,728	24,450,121	26,301,694	26,731,768	28,609,681	1,877,913	7.0%
Amusement Tax	4,713,544	3,804,366	5,291,123	4,026,293	4,030,105	3,812	0.1%
Earned Income	35,502,412	36,316,758	36,436,512	31,241,215	42,091,380	10,850,165	34.7%
Deed Transfer	4,473,648	7,809,938	7,031,808	6,631,656	7,413,748	782,092	11.8%
Parking Tax	21,457,704	21,812,198	22,999,629	23,494,889	24,107,403	612,515	2.6%
Local Services Tax	7,015,502	7,436,710	6,892,723	6,880,707	6,953,378	72,671	1.1%
Business Privilege Tax	8,747,756	360,704	200,834	43,286	24,521	(18,765)	-43.4%
Facility Usage Fee	1,386,218	1,320,797	1,551,054	1,564,952	1,031,461	(533,491)	-34.1%
Other Taxes	1,482,104	1,219,858	1,160,874	850,506	806,642	(43,864)	-5.2%
Interest Earned	75,552	69,068	19,666	(2,765)	35,466	38,231	-1382.7%
Fines & Forfeit	3,599,211	3,342,700	4,401,919	4,657,645	2,096,479	(2,561,166)	-55.0%
Liquor, Bus. & Govt Licenses	376,266	295,505	396,753	328,115	337,806	9,691	3.0%
Rental & Charges	1,621,345	1,835,905	1,482,791	N/A	N/A	N/A	N/A
PSP & POS	2,154,679	2,401,852	2,955,412	3,068,463	2,476,170	(592,293)	-19.3%
Breakeven - BBI	3,578,903	2,788,378	2,968,109	N/A	N/A	N/A	N/A
Breakeven - EMS	4,239,662	5,563,395	5,281,881	5,835,678	5,064,549	(771,129)	-13.2%
Breakeven - Other	2,936,435	1,321,792	2,556,696	2,682,485	1,744,984	(937,500)	-34.9%
Federal & State Grants	524,699	1,501,780	1,325,805	375,204	739,525	364,321	97.1%
Liquid Fuels	1,157,500	1,157,500	0	1,157,500	1,157,500	0	0.0%
State Grant Support	0	0	1,463,500	0	0	0	N/A
State Pension Aid	0	0	0	3,576	(8,281)	(11,857)	-331.6%
Non-Profit Payment	224,192	152,742	151,781	2,712,048	105,209	(2,606,839)	-96.1%
Reimbursement - CDBG	0	292,382	0	359,552	0	(359,552)	-100.0%
Authority Payments	1,701,265	1,576,758	1,827,950	2,170,572	1,557,654	(612,918)	-28.2%
State Utility Distribution	0	0	0	0	0	0	N/A

	2Q FY2009	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2013 vs. 2012 Difference (\$)	% Difference
Act 77	3,546,784	3,398,419	3,536,387	3,686,138	3,496,716	(189,422)	-5.1%
Miscellaneous	57,779	79,536	1,952,116	81,571	70,187	(11,384)	-14.0%
Econ. Dev. Slots Revenue	0	0	0	0	0	0	N/A
2% Local Share Slots	386,250	4,472,078	1,344,146	0	0	0	N/A
Intergovernmental Fee	0	397,838	413,574	730,992	4,869,915.78	4,138,924	566.2%
Total	244,959,822	243,761,431	251,776,062	246,347,478	247,885,753	1,538,275	0.6%

Source: Revenues shown are year-to-date. Data comes from the second quarter reports for 2009 through 2013. Quarterly report numbers are unaudited and subject to change. When the City implemented the new financial management system in 2012, it began tracking the items in the former Breakeven – BBI and Rentals and Charges categories differently so their amounts are not shown for 2012 and 2012.

City of Pittsburgh
**Quarterly Financial &
Performance Report**
For the Period Ending June 30, 2013

Revenues

2013 Monthly Revenue Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Year-to-date	Total	Variance	% Variance
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	77,590,137	20,376,442	2,533,241	6,216,571	29,126,254	106,716,391	127,543,416	131,128,000	(3,584,584)	-2.73%
Other Taxes	24,701	1,870	13,036	2,350	17,256	41,957	75,697	78,400	(2,703)	-3.4%
Amusement Tax	1,586,339	782,416	703,546	956,695	2,442,657	4,028,997	12,526,568	12,579,515	(52,947)	-0.4%
Earned Income Tax	20,944,898	3,317,870	13,941,197	3,931,269	21,190,336	42,135,234	78,328,583	73,440,000	4,888,583	6.7%
Deed Transfer Tax	3,198,452	1,742,798	1,013,941	1,458,558	4,215,296	7,413,748	16,148,564	15,989,953	158,611	1.0%
Parking Tax	11,349,192	3,971,842	4,557,063	4,234,598	12,763,503	24,112,695	50,405,726	51,397,998	(992,272)	-1.9%
Institution and Service Privilege Tax	11,475	450,309	16,488	6,101	472,897	484,373	494,779	462,370	32,409	7.0%
Facility Usage Fee	519,960	46,609	447,964	23,346	517,918	1,037,879	3,324,961	3,670,107	(345,146)	-9.4%
Payroll Preparation Tax	13,743,730	1,717,024	11,274,995	1,964,996	14,957,014	28,700,744	54,495,062	54,395,534	99,528	0.2%
Local Service Tax	3,464,464	1,729,550	1,640,096	162,222	3,531,869	6,996,333	13,715,369	14,055,585	(340,216)	-2.4%
Public Service Privilege	6,927	79,345	778,677	100	858,123	865,049	1,226,468	1,501,630	(275,162)	-18.3%
Act 77 - Tax Relief	3,496,716	-	-	-	-	3,496,716	12,280,437	12,636,534	(356,097)	-2.8%
License and Permit	2,269,726	856,973	981,524	694,360	2,532,857	4,802,583	8,746,089	8,580,398	165,691	1.9%
Charges for Services	4,300,503	1,702,765	2,907,752	1,370,233	5,980,750	10,281,253	27,219,633	27,358,824	(139,191)	-0.5%
Fines and Forfeits	2,127,759	186,481	168,930	619,518	974,928	3,102,687	10,398,088	10,091,092	306,996	3.0%
Intergovernmental	232,654	3,576	2,788,494	433,531	3,225,601	3,458,255	49,421,648	49,535,051	(113,403)	-0.2%
Investment Earnings	7,295	11,815	5,930	10,425	28,171	35,466	57,478	22,400	35,078	156.6%
Non-Profit Payment for Services	27,000	29,410	23,799	25,000	78,209	105,209	3,430,601	3,190,225	240,376	7.5%
Miscellaneous	7,115	260	62,812	-	63,072	70,187	78,978	96,556	(17,578)	-18.2%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	37,007,356	43,859,483	22,109,872	102,976,711	247,885,753	469,918,144	470,210,172	(292,028)	-0.1%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2013

Expenditures

2013 Monthly Expenditure Summary

All Departments

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Adopted	Reapprop. of	Final	(Savings) /
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
City Council	325,809	114,830	141,156	115,014	371,000	696,809	1,402,437	1,421,884	-	1,421,884	(19,447)
City Clerk	160,980	56,814	82,848	56,260	195,922	356,902	756,273	786,359	4,993	791,352	(35,079)
Mayor's Office	279,130	63,645	91,181	63,505	218,331	497,462	1,009,592	1,078,696	-	1,078,696	(69,104)
City Information Systems	3,349,761	867,816	1,690,523	1,300,008	3,858,347	7,208,108	12,981,575	13,298,238	632	13,298,869	(317,295)
Human Relations Commission	57,781	19,212	27,562	19,045	65,819	123,600	249,250	244,472	9,052	253,524	(4,274)
Controller's Office	561,353	183,398	278,750	187,577	649,724	1,211,077	2,780,077	2,951,599	4,757	2,956,356	(176,279)
Finance	43,252,175	5,705,755	2,645,470	14,341,239	22,692,464	65,944,638	168,214,068	166,884,310	1,841,086	168,725,396	(511,328)
Law	580,857	511,202	223,866	179,613	914,681	1,495,538	3,882,571	4,025,840	11,914	4,037,754	(155,183)
OMI	103,088	34,770	47,457	32,084	114,311	217,398	525,351	584,155	-	584,155	(58,804)
EORC	61,486	20,256	29,539	18,566	68,360	129,846	285,473	290,303	2,000	292,303	(6,830)
Personnel & CSC	24,959,762	7,324,569	7,371,948	6,782,047	21,478,564	46,438,325	91,430,527	91,072,019	773,356	91,845,375	(414,848)
City Planning	414,775	133,001	199,061	298,447	630,509	1,045,283	1,977,573	2,028,134	13,000	2,041,134	(63,561)
Public Safety Administration	394,475	84,180	142,409	89,767	316,356	710,831	2,668,365	2,538,513	189,719	2,728,232	(59,867)
Emergency Medical Services	3,160,623	686,516	1,486,431	1,103,396	3,276,343	6,436,966	12,870,346	13,280,656	43,033	13,323,689	(453,343)
Police	17,224,628	5,176,579	8,288,707	5,924,529	19,389,815	36,614,443	70,904,776	71,543,006	5,247	71,548,253	(643,477)
Fire	15,006,630	4,506,971	6,033,453	4,452,975	14,993,399	30,000,029	55,867,877	54,187,597	-	54,187,597	1,680,280
Bureau of Building Inspection	687,072	234,767	344,789	228,879	808,436	1,495,508	3,191,191	3,470,706	743	3,471,449	(280,258)
Animal Control	175,777	74,542	38,085	51,501	164,128	339,904	1,247,668	1,324,960	66,624	1,391,584	(143,916)
Public Works-Administration	173,301	53,270	74,471	69,098	196,839	370,140	816,220	846,632	-	846,632	(30,412)
Public Works-Operations	4,542,215	1,257,563	1,725,726	1,195,023	4,178,313	8,720,528	17,355,479	17,529,660	18,771	17,548,431	(192,952)
Public Works-Environmental Services	2,471,466	785,365	1,105,593	811,304	2,702,262	5,173,727	10,766,171	11,178,729	-	11,178,729	(412,558)
Public Works-Transportation & Engineering	417,731	135,642	201,240	160,123	497,006	914,737	1,860,080	1,982,494	-	1,982,494	(122,414)
Public Works-Properties	584,812	170,190	239,863	164,543	574,596	1,159,408	2,229,408	2,282,643	-	2,282,643	(53,235)
Parks & Recreation	656,947	288,753	357,816	355,823	1,002,392	1,659,339	4,097,219	4,185,639	13,914	4,199,553	(102,334)
Citizens Police Review Board	91,579	32,809	45,125	25,026	102,961	194,539	451,774	496,759	10,839	507,598	(55,824)
TOTAL	119,694,210	28,522,415	32,913,071	38,025,392	99,460,878	219,155,088	469,821,340	469,514,003	3,009,679	472,523,682	(2,702,342)

2013 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Adopted	Reapprop. of	Total	(Savings) /
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	46,417,250	13,871,803	21,150,464	15,018,075	50,040,341	96,457,591	188,456,134	189,914,382	-	189,914,382	(1,458,248)
Employee Benefits	33,989,883	10,811,868	8,049,741	19,258,652	38,120,260	72,110,143	144,182,545	143,789,090	404,988	144,194,078	(11,533)
Professional and Technical Services	3,178,425	502,016	737,818	1,264,005	2,503,839	5,682,264	11,686,126	10,016,237	2,230,975	12,247,212	(561,086)
Property Services	4,344,362	1,583,171	2,164,386	1,072,186	4,819,744	9,164,105	20,794,691	20,988,323	151,186	21,139,509	(344,818)
Other Services	378,983	128,807	74,164	142,816	345,787	724,770	1,691,361	1,940,124	24,664	1,964,788	(273,427)
Supplies	3,411,058	1,188,761	706,831	1,191,725	3,087,317	6,498,375	12,653,014	12,232,449	160,849	12,393,298	259,716
Property	131,710	25,302	15,864	35,461	76,627	208,337	1,589,233	1,840,633	37,016	1,877,649	(288,416)
Miscellaneous	152,392	410,687	13,803	20,955	445,446	597,838	1,633,248	1,657,348	-	1,657,348	(24,100)
Debt Service	27,690,146	-	-	21,948	21,948	27,712,094	87,135,417	87,135,417	-	87,135,417	0
Transfers	-	-	-	(431)	(431)	(431)	(431)	-	-	-	(431)
TOTAL	119,694,210	28,522,415	32,913,071	38,025,392	99,460,878	219,155,088	469,821,340	469,514,003	3,009,679	472,523,682	(2,702,342)

2013 Monthly Expenditure Summary

City Council

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	324,006	109,778.10	139,051	109,961.97	358,791	682,797	1,368,424	1,381,884	-	1,381,884	(13,460)
Employee Benefits	-	5,052	-	5,052	10,104	10,104	10,104	-	-	-	10,104
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	1,803	-	2,105	-	2,105	3,908	23,908	40,000	-	40,000	(16,092)
Property	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	325,809	114,830	141,156	115,014	371,000	696,809	1,402,437	1,421,884	-	1,421,884	(19,448)

2013 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	130,602	43,579	65,368	43,560	152,506	283,108	576,608	582,993	-	582,993	(6,385)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	16,242	7,734	14,222	4,015	25,971	42,213	127,213	145,682	-	145,682	(18,469)
Property Services	200	-	-	1,522	1,522	1,722	2,122	6,000	-	6,000	(3,878)
Other Services	2,164	827	197	5,256	6,280	8,443	11,772	16,300	-	16,300	(4,528)
Supplies	4,464	4,675	3,044	1,907	9,626	14,089	23,874	28,884	-	28,884	(5,010)
Property	7,258	-	18	-	18	7,276	14,534	6,500	4,993	11,493	3,041
Miscellaneous	50	-	-	-	-	50	150	-	-	-	150
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	160,980	56,814	82,848	56,260	195,922	356,902	756,273	786,359	4,993	791,352	(35,079)

2013 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	186,995	62,373	87,941	62,132	212,447	399,442	851,071	897,391	-	897,391	(46,320)
Employee Benefits	1,642	-	-	-	-	1,642	1,642	-	-	-	1,642
Professional and Technical Services	85,033	144	766	464	1,374	86,408	121,908	152,440	-	152,440	(30,532)
Property Services	-	-	470	-	470	470	5,370	5,632	-	5,632	(262)
Other Services	4,480	205	-	50	255	4,735	4,735	-	-	-	4,735
Supplies	-	922	1,592	859	3,373	3,373	21,373	20,000	-	20,000	1,373
Property	981	-	413	-	413	1,393	3,493	3,233	-	3,233	260
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	279,130	63,645	91,181	63,505	218,331	497,462	1,009,592	1,078,696	-	1,078,696	(69,104)

2013 Monthly Expenditure Summary

City Information Systems

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	585,656	186,421	287,961	187,934	662,316	1,247,972	2,651,045	2,967,022	-	2,967,022	(315,977)
Employee Benefits	6,612	-	2,130	3,284	5,414	12,025	12,025	14,522	-	14,522	(2,497)
Professional and Technical Services	476,507	72,981	136,608	283,709	493,297	969,804	1,789,804	1,789,862	558	1,790,420	(616)
Property Services	1,944,877	509,468	1,200,828	688,699	2,398,995	4,343,873	7,486,266	7,488,138	-	7,488,138	(1,872)
Other Services	240,493	57,994	45,620	67,944	171,558	412,052	800,052	870,209	73	870,282	(70,230)
Supplies	89,295	25,502	13,223	61,073	99,798	189,093	209,093	168,485	-	168,485	40,608
Property	6,321	15,450	4,154	7,364	26,969	33,290	33,290	-	-	-	33,290
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,349,761	867,816	1,690,523	1,300,008	3,858,347	7,208,108	12,981,575	13,298,238	632	13,298,869	(317,294)

Property Services

Maintenance	-	4,000	-	-	4,000	4,000	4,000	21,739	-	21,739	(17,739)
Building-General	9,540	-	-	-	-	9,540	28,620	-	-	-	28,620
Building-Systems	775	-	-	-	-	775	2,325	-	-	-	2,325
Office Equipment	835	581	174	721	1,475	2,309	3,979	16,810	-	16,810	(12,831)
Machinery & Equipment	8,724	4,608	2,303	2,000	8,911	17,636	35,084	3,901	-	3,901	31,183
Electric	1,089,430	377,984	710,586	616,433	1,705,003	2,794,433	4,658,864	4,975,000	-	4,975,000	(316,136)
Natural Gas	574,134	116,473	325,725	33,311	475,509	1,049,643	1,878,131	1,845,000	-	1,845,000	33,131
Sewer	1,285	-	60	-	60	1,345	3,915	-	-	-	3,915
Steam	251,467	-	158,598	6,489	165,086	416,554	806,337	500,000	-	500,000	306,337
Water	8,687	5,823	3,383	29,745	38,951	47,638	65,011	125,688	-	125,688	(60,677)
Total	1,944,877	509,468	1,200,828	688,699	2,398,995	4,343,873	7,486,266	7,488,138	-	7,488,138	(1,872)

2013 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	54,178	18,215.48	27,135.42	18,140.36	63,491	117,669	231,744	232,127	-	232,127	(383)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,469	930.00	426.85	217.50	1,574	5,043	16,043	10,320	9,000	19,320	(3,277)
Property Services	-	-	-	172.33	172	172	322	974	52	1,026	(703)
Other Services	104	66.72	-	-	67	171	171	-	-	-	171
Supplies	30	-	-	514.56	515	545	970	1,051	-	1,051	(81)
Property	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	57,781	19,212	27,562	19,045	65,819	123,600	249,250	244,472	9,052	253,524	(4,273)

2013 Monthly Expenditure Summary

Controller's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	544,213	177,961	274,908	182,688	635,557	1,179,770	2,609,770	2,768,164	-	2,768,164	(158,394)
Employee Benefits	1,260	1,260	2,940	-	4,200	5,460	11,460	12,220	-	12,220	(760)
Professional and Technical Services	7,870	2,590	405	-	2,995	10,865	115,865	125,000	4,757	129,757	(13,892)
Property Services	-	-	-	1,542	1,542	1,542	16,542	21,500	-	21,500	(4,958)
Other Services	4,434	935	161	2,057	3,152	7,587	7,587	-	-	-	7,587
Supplies	2,834	652	337	1,290	2,278	5,113	14,613	17,076	-	17,076	(2,463)
Property	741	-	-	-	-	741	4,241	7,639	-	7,639	(3,398)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	561,353	183,398	278,750	187,577	649,724	1,211,077	2,780,077	2,951,599	4,757	2,956,356	(176,278)

2013 Monthly Expenditure Summary

Department of Finance

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	703,114	236,437	352,802	233,266	822,504	1,525,618	3,475,611	3,800,284	-	3,800,284	(324,673)
Employee Benefits	9,551,101	3,624,626	862,727	12,645,750	17,133,103	26,684,203	55,269,214	55,282,500	-	55,282,500	(13,286)
Professional and Technical Services	1,620,956	207,979	441,109	812,382	1,461,470	3,082,426	4,877,426	3,087,413	1,566,393	4,653,806	223,620
Property Services	-	-	-	907	907	907	14,370	29,169	-	29,169	(14,799)
Other Services	11,008	33,744	(1,254)	962	33,452	44,461	199,461	240,000	145	240,145	(40,684)
Supplies	282,993	16,065	20,375	15,979	52,419	335,412	985,412	1,140,815	129,110	1,269,925	(284,513)
Property	336	2,931	-	1,737	4,668	5,004	28,204	42,900	-	42,900	(14,696)
Miscellaneous	-	-	-	-	-	-	18,462	40,000	-	40,000	(21,538)
Debt Service	27,690,146	-	-	21,948	21,948	27,712,094	87,135,417	87,135,417	-	87,135,417	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	39,859,654	4,121,782	1,675,759	13,732,930	19,530,471	59,390,125	152,003,576	150,798,498	1,695,648	152,494,146	(490,569)

Employee Benefits

Health Insurance	(178,964)	-	-	-	-	(178,964)	(178,964)	-	-	-	(178,964)
Pension Contribution	9,062,582	3,344,000	-	12,408,500	15,752,500	24,815,082	49,563,164	31,258,000	-	31,258,000	18,305,164
Retiree Contribution	499,629	165,063	164,776	164,489	494,327	993,956	2,168,956	2,276,000	-	2,276,000	(107,044)
Widower Contribution	25,300	8,450	8,450	8,050	24,950	50,250	157,400	155,000	-	155,000	2,400
Survivor Contribution	45,329	15,110	15,110	15,110	45,329	90,659	475,988	525,000	-	525,000	(49,012)
Additional Pension Contribution	-	-	-	-	-	-	-	18,376,000	-	18,376,000	(18,376,000)
Early Retirement Healthcare	-	-	-	-	-	-	100,000	100,000	-	100,000	-
Retired Police Officer	3,750	1,250	1,250	1,250	3,750	7,500	15,000	26,500	-	26,500	(11,500)
Retired Firefighters	93,474	90,753	48,141	48,351	187,246	280,720	467,669	66,000	-	66,000	401,669
OPEB Contribution	-	-	625,000	-	625,000	625,000	2,500,000	2,500,000	-	2,500,000	-
Total	9,551,101	3,624,626	862,727	12,645,750	17,133,103	26,684,203	55,269,214	55,282,500	-	55,282,500	(13,286)

2013 Monthly Expenditure Summary

Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	184,932	61,950	92,970	61,963	216,883	401,814	853,814	887,065	-	887,065	(33,251)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	388,177	110,001	38,267	23,889	172,157	560,334	619,834	531,000	16,855	547,855	71,979
Property Services	1,391,714	749,093	595,774	42,613	1,387,480	2,779,195	8,391,170	8,367,041	128,479	8,495,520	(104,350)
Other Services	-	15	-	-	15	15	120,015	214,500	-	214,500	(94,485)
Supplies	1,427,698	662,914	242,290	479,843	1,385,047	2,812,745	6,224,324	6,082,206	105	6,082,311	142,014
Property	-	-	411	-	411	411	1,334	4,000	-	4,000	(2,666)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,392,521	1,583,973	969,711	608,308	3,161,993	6,554,513	16,210,492	16,085,812	145,439	16,231,251	(20,759)
Property Services											
Cleaning	115,029	61,296	18,279	49,396	128,970	244,000	585,016	617,173	-	617,173	(32,157)
Landscaping	-	-	-	-	-	-	-	7,324	-	7,324	(7,324)
Maintenance	896,837	448,529	448,669	1,570	898,767	1,795,604	5,665,604	5,644,538	-	5,644,538	21,066
Building-Systems	15,235	8,386	1,078	4,193	13,657	28,892	79,289	75,534	-	75,534	3,755
Land & Buildings	364,614	230,883	119,292	-	350,175	714,789	1,985,351	1,909,054	128,479	2,037,533	(52,182)
Office Equipment	-	-	8,456	(12,545)	(4,089)	(4,089)	75,911	110,000	-	110,000	(34,089)
Machinery & Equipment	-	-	-	-	-	-	-	3,418	-	3,418	(3,418)
Total	1,391,714	749,093	595,774	42,613	1,387,480	2,779,195	8,391,170	8,367,041	128,479	8,495,520	(104,349)
Supplies											
Office Supplies	6,625	438	723	900	2,061	8,686	21,852	25,040	-	25,040	(3,188)
Operational Supplies	(13,718)	-	-	(13,959)	(13,959)	(27,677)	2,374	3,000	-	3,000	(626)
Fuel	1,062,077	499,908	47,712	492,901	1,040,522	2,102,598	4,527,712	4,350,000	-	4,350,000	177,712
Parts	372,715	162,568	193,855	-	356,423	729,137	1,672,386	1,704,166	105	1,704,271	(31,884)
Total	1,427,698	662,914	242,290	479,843	1,385,047	2,812,745	6,224,324	6,082,206	105	6,082,311	142,014

2013 Monthly Expenditure Summary

Department of Law

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	384,969	124,915	186,465	131,125	442,504	827,473	1,666,006	1,821,468	-	1,821,468	(155,462)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	30,062	(25,880)	18,053	17,694	9,867	39,929	549,929	538,661	11,546	550,207	(278)
Property Services	-	-	-	1,417	1,417	1,417	5,417	8,015	-	8,015	(2,598)
Other Services	14	625	-	-	625	639	639	978	-	978	(339)
Supplies	12,420	804	2,354	6,471	9,629	22,049	36,549	29,897	368	30,265	6,284
Property	1,458	238	706	1,952	2,896	4,354	14,354	16,821	-	16,821	(2,467)
Miscellaneous	151,934	410,500	16,289	20,955	447,744	599,679	1,609,679	1,610,000	-	1,610,000	(322)
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	580,857	511,202	223,866	179,613	914,681	1,495,538	3,882,571	4,025,840	11,914	4,037,754	(155,182)

2013 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	88,272	29,401	44,002	29,198	102,600	190,873	424,280	464,133	-	464,133	(39,853)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	9,170	1,924	3,384	2,561	7,868	17,038	81,038	97,433	-	97,433	(16,395)
Property Services	1,062	3,162	26	220	3,408	4,470	8,817	7,750	-	7,750	1,067
Other Services	4,097	22	11	-	33	4,130	4,130	2,000	-	2,000	2,130
Supplies	485	262	34	105	401	886	2,586	5,839	-	5,839	(3,253)
Property	-	-	-	-	-	-	4,500	7,000	-	7,000	(2,500)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	103,088	34,770	47,457	32,084	114,311	217,398	525,351	584,155	-	584,155	(58,804)

2013 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	55,448	18,565.79	27,848.73	18,565.82	64,980	120,429	234,311	234,632	-	234,632	(321)
Employee Benefits	1,620	1,690.00	1,690.00	-	3,380	5,000	5,000	-	-	-	5,000
Professional and Technical Services	-	-	-	-	-	-	35,000	41,000	2,000	43,000	(8,000)
Property Services	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	4,417	-	-	-	-	4,417	7,162	7,433	-	7,433	(271)
Property	-	-	-	-	-	-	4,000	7,238	-	7,238	(3,238)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	61,486	20,256	29,539	18,566	68,360	129,846	285,473	290,303	2,000	292,303	(6,830)

Department of Personnel

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	341,860	112,411	176,937	117,178	406,526	748,387	1,538,387	1,555,846	-	1,555,846	(17,459)
Employee Benefits	24,403,317	7,175,786	7,168,259	6,592,199	20,936,245	45,339,561	88,797,524	88,424,174	404,988	88,829,162	(31,638)
Professional and Technical Services	149,649	24,528	16,567	25,933	67,029	216,677	766,677	719,354	366,419	1,085,773	(319,096)
Property Services	(63)	(12)	-	-	(12)	(75)	3,663	8,633	-	8,633	(4,970)
Other Services	50,969	9,034	12,848	42,288	64,170	115,139	276,139	300,247	1,948	302,195	(26,056)
Supplies	6,907	2,822	481	4,125	7,428	14,335	24,335	29,429	-	29,429	(5,094)
Property	7,123	-	646	323	969	8,092	27,592	34,336	-	34,336	(6,744)
Miscellaneous	-	-	(3,790)	-	(3,790)	(3,790)	(3,790)	-	-	-	(3,790)
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	24,959,762	7,324,569	7,371,948	6,782,047	21,478,564	46,438,325	91,430,527	91,072,019	773,356	91,845,375	(414,848)

Employee Benefits

Health Insurance	7,739,401	2,584,164	2,628,955	2,649,956	7,863,076	15,602,477	30,408,628	30,092,994	306,462	30,399,456	9,172
Other Insurance/Benefits	570,754	209,442	219,884	-	429,325	1,000,079	2,279,770	2,509,746	2,354	2,512,100	(232,330)
Retiree Health Insurance	8,758,901	1,706,100	1,707,098	1,719,152	5,132,350	13,891,251	24,356,888	19,902,223	-	19,902,223	4,454,665
Medicare Retiree Benefits	-	-	-	-	-	-	-	4,000,000	-	4,000,000	(4,000,000)
Social Security	1,682,341	539,523	791,381	542,900	1,873,804	3,556,145	6,793,284	7,877,105	-	7,877,105	(1,083,821)
Unemployment Compensation	51,406	1,496	49,375	-	50,871	102,276	111,252	365,453	4,577	370,030	(258,778)
Medical W/C	-	-	-	-	-	-	500,000	5,574,876	-	5,574,876	(5,074,876)
Indemnity W/C	4,782,081	1,600,000	1,600,000	1,600,000	4,800,000	9,582,081	19,182,081	13,809,652	-	13,809,652	5,372,429
Legal W/C	98,449	27,182	21,318	-	48,499	146,948	310,037	1,329,860	91,595	1,421,455	(1,111,418)
Workers' Comp- Settlements	-	-	-	-	-	-	350,000	1,000,000	-	1,000,000	(650,000)
Personal Leave Buyback	575,875	230,985	38,237	16,668	285,890	861,765	2,247,673	1,212,265	-	1,212,265	1,035,408
Tuition Reimbursement	2,519	-	-	-	-	2,519	2,519	-	-	-	2,519
Retirement Severance	141,591	276,895	112,012	63,523	452,430	594,021	2,255,394	750,000	-	750,000	1,505,394
Total	24,403,317	7,175,786	7,168,259	6,592,199	20,936,245	45,339,561	88,797,524	88,424,174	404,988	88,829,162	(31,638)

2013 Monthly Expenditure Summary

City Planning

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	370,578	125,262	190,254	126,151	441,666	812,244	1,676,347	1,732,056	-	1,732,056	(55,709)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	29,181	2,426	5,631	8,365	16,422	45,603	95,603	245,067	13,000	258,067	(162,464)
Property Services	-	-	-	477	477	477	6,477	7,699	-	7,699	(1,222)
Other Services	2,142	-	-	22	22	2,164	4,468	5,042	-	5,042	(574)
Supplies	12,874	5,313	2,882	163,432	171,627	184,501	190,201	31,789	-	31,789	158,412
Property	-	-	-	-	-	-	4,182	6,481	-	6,481	(2,299)
Miscellaneous	-	-	294.00	-	294	294	294	-	-	-	294
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	414,775	133,001	199,061	298,447	630,509	1,045,283	1,977,573	2,028,134	13,000	2,041,134	(63,562)

2013 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	197,205	65,677.13	96,157.64	63,625.02	225,460	422,665	866,589	874,013	-	874,013	(7,424)
Employee Benefits	-	-	-	1,142	1,142	1,142	1,142	-	-	-	1,142
Professional and Technical Services	66,830	13,170	31,584	25,000	69,754	136,584	593,414	455,000	159,939	614,939	(21,525)
Property Services	60,057	5,162	14,619	-	19,780	79,837	86,437	5,500	2,600	8,100	78,337
Other Services	-	-	-	-	-	-	-	2,000	-	2,000	(2,000)
Supplies	90	172	49	-	221	311	491	2,000	-	2,000	(1,509)
Property	70,293	-	-	-	-	70,293	1,120,293	1,200,000	27,180	1,227,180	(106,887)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	394,475	84,180	142,409	89,767	316,356	710,831	2,668,365	2,538,513	189,719	2,728,232	(59,866)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	3,001,426	653,973	1,438,774	1,044,563	3,137,310	6,138,736	12,243,116	12,619,138	-	12,619,138	(376,022)
Employee Benefits	7,111	-	9,049	5,465	14,514	21,625	21,625	3,000	-	3,000	18,625
Professional and Technical Services	65,712	2,750	3,425	225	6,400	72,112	112,112	178,185	1,052	179,237	(67,125)
Property Services	997	5,218	80	70	5,368	6,365	10,365	9,354	-	9,354	1,011
Other Services	944	4	99	2,369	2,472	3,416	53,416	31,095	22,448	53,543	(127)
Supplies	104,888	24,271	35,003	50,316	109,591	214,479	384,479	342,603	19,533	362,136	22,343
Property	(20,455)	300	-	388	688	(19,766)	45,234	97,281	-	97,281	(52,047)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,160,623	686,516	1,486,431	1,103,396	3,276,343	6,436,966	12,870,346	13,280,656	43,033	13,323,689	(453,343)
Salaries & Wages											
Regular	2,017,543	675,797	972,570	677,046	2,325,414	4,342,957	8,671,463	9,327,057	-	9,327,057	(655,594)
In Grade	27,058	9,979	14,347	8,461	32,786	59,844	126,739	-	-	-	126,739
Longevity	52,915	5,999	8,907	5,313	20,219	73,134	244,369	241,995	-	241,995	2,374
Allowances	-	-	-	-	-	-	-	322,000	-	322,000	(322,000)
Uniform	108,550	-	650	-	650	109,200	92,300	120,250	-	120,250	(27,950)
Premium Pay	795,359	(37,802)	442,300	353,743	758,241	1,553,600	3,108,245	2,607,836	-	2,607,836	500,409
Total	3,001,426	653,973	1,438,774	1,044,563	3,137,310	6,138,736	12,243,116	12,619,138	-	12,619,138	(376,022)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	16,834,665	5,019,913	8,080,017	5,763,435	18,863,365	35,698,030	69,036,337	69,515,988	-	69,515,988	(479,651)
Employee Benefits	8,189	1,391	2,946	5,162	9,499	17,688	40,688	43,000	-	43,000	(2,312)
Professional and Technical Services	58,519	22,107	43,085	17,958	83,150	141,668	404,695	505,440	-	505,440	(100,745)
Property Services	38,464	8,015	9,245	19,920	37,180	75,644	135,644	215,910	4,048	219,958	(84,314)
Other Services	10,117	16,392	5,493	6,845	28,730	38,847	49,847	38,500	-	38,500	11,347
Supplies	255,311	108,761	147,921	111,640	368,322	623,633	1,118,633	1,017,130	141	1,017,271	101,362
Property	19,363	-	-	-	-	19,363	119,363	207,038	1,058	208,096	(88,733)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(431)	(431)	(431)	(431)	-	-	-	(431)
TOTAL	17,224,628	5,176,579	8,288,707	5,924,529	19,389,815	36,614,443	70,904,776	71,543,006	5,247	71,548,253	(643,477)

Salaries & Wages

Salaries	13,047,975	4,449,814	6,443,752	4,262,867	15,156,433	28,204,408	55,448,142	58,199,672	-	58,199,672	(2,751,530)
Premium Pay	942,481	462,235	1,434,526	1,230,937	3,127,699	4,070,180	9,623,707	7,296,441	-	7,296,441	2,327,266
Longevity	2,260,584	85,000	165,000	246,124	496,124	2,756,707	3,155,707	3,260,414	-	3,260,414	(104,707)
In-grade	64,250	22,864	36,739	22,257	81,860	146,110	243,155	186,336	-	186,336	56,819
Uniform Allowance	519,375	-	-	1,250	1,250	520,625	565,625	573,125	-	573,125	(7,500)
Total	16,834,665	5,019,913	8,080,017	5,763,435	18,863,365	35,698,030	69,036,337	69,515,988	-	69,515,988	(479,651)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	14,764,050	4,384,832	6,014,341	4,330,200	14,729,374	29,493,424	54,975,772	53,296,343	-	53,296,343	1,679,429
Employee Benefits	2,063	2,063	-	599	2,661	4,724	4,724	9,000	-	9,000	(4,276)
Professional and Technical Services	18,902	4,528	687	8,545	13,759	32,662	107,662	138,000	-	138,000	(30,338)
Property Services	25,952	8,935	1,190	4,650	14,776	40,727	81,227	53,191	-	53,191	28,036
Other Services	-	-	-	838	838	838	838	1,000	-	1,000	(162)
Supplies	169,984	105,182	15,338	97,107	217,627	387,610	647,610	613,094	-	613,094	34,516
Property	25,680	1,431	1,897	11,037	14,365	40,044	50,044	76,969	-	76,969	(26,925)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	15,006,630	4,506,971	6,033,453	4,452,975	14,993,399	30,000,029	55,867,877	54,187,597	-	54,187,597	1,680,280

Salaries & Wages

Salaries	8,831,892	2,762,211	4,151,291	2,756,548	9,670,051	18,501,944	34,942,022	37,609,970	-	37,609,970	(2,667,948)
In-grade	75,911	36,543	29,587	23,820	89,950	165,862	484,414	243,869	-	243,869	240,545
Longevity	1,469,626	151,092	-	35,000	186,092	1,655,719	2,414,620	2,609,044	-	2,609,044	(194,424)
Uniform Allowance	387,800	700	3,500	700	4,900	392,700	446,550	468,300	-	468,300	(21,750)
Leave Buyback	-	-	-	-	-	-	-	834,240	-	834,240	(834,240)
Premium Pay	3,998,820	1,434,286	1,829,963	1,514,132	4,778,381	8,777,200	16,688,166	11,530,920	-	11,530,920	5,157,246
Total	14,764,050	4,384,832	6,014,341	4,330,200	14,729,374	29,493,424	54,975,772	53,296,343	-	53,296,343	1,679,429

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Building Inspection

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	671,142	224,444	330,301	222,769	777,514	1,448,656	3,069,552	3,326,860	-	3,326,860	(257,308)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	5,220	2,214	1,893	563	4,671	9,891	34,396	49,440	-	49,440	(15,044)
Property Services	248	5,668	4,907	1,870	12,444	12,692	19,812	16,328	693	17,021	2,792
Other Services	6,255	2,044	2,566	2,111	6,720	12,975	31,264	39,900	50	39,950	(8,687)
Supplies	3,515	398	5,122	1,567	7,087	10,602	26,127	23,139	-	23,139	2,988
Property	692	-	-	-	-	692	8,192	12,691	-	12,691	(4,499)
Miscellaneous	-	-	-	-	-	-	1,848	2,348	-	2,348	(500)
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	687,072	234,767	344,789	228,879	808,436	1,495,508	3,191,191	3,470,706	743	3,471,449	(280,258)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	138,071	42,719	58,505	47,128	148,351	286,422	647,686	710,960	-	710,960	(63,274)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,706	28,490	(20,419)	4,260	12,330	50,036	590,036	602,000	66,624	668,624	(78,588)
Property Services	-	-	-	113	113	113	113	-	-	-	113
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,253	-	-	3,253	3,253	5,253	3,000	-	3,000	2,253
Property	-	80	-	-	80	80	4,580	9,000	-	9,000	(4,420)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	175,777	74,542	38,085	51,501	164,128	339,904	1,247,668	1,324,960	66,624	1,391,584	(143,916)

2013 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	156,954	40,650	66,726	52,970	160,346	317,300	614,380	635,825	-	635,825	(21,445)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	337	4,591	40	30	4,661	4,998	14,998	16,000	-	16,000	(1,002)
Property Services	4,792	1,945	2,987	15,308	20,240	25,032	108,032	110,000	-	110,000	(1,968)
Other Services	2,673	150	110	95	355	3,028	3,028	7,000	-	7,000	(3,972)
Supplies	3,724	1,286	3,776	695	5,757	9,481	40,481	47,807	-	47,807	(7,326)
Property	4,822	4,648	832	-	5,480	10,302	35,302	30,000	-	30,000	5,302
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	173,301	53,270	74,471	69,098	196,839	370,140	816,220	846,632	-	846,632	(30,411)

2013 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	3,616,996	1,087,097	1,556,237	1,042,058	3,685,392	7,302,388	14,259,339	14,411,993	-	14,411,993	(152,654)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	13,395	3,819	5,503	2,836	12,158	25,552	215,552	81,000	-	81,000	134,552
Property Services	77,141	16,127	19,535	50,266	85,928	163,069	1,013,069	1,200,000	14,924	1,214,924	(201,855)
Other Services	16,864	5,686	5,922	6,088	17,696	34,560	37,560	62,000	-	62,000	(24,440)
Supplies	812,961	144,634	136,358	93,776	374,768	1,187,729	1,822,729	1,756,667	62	1,756,729	65,999
Property	4,859	200	2,172	-	2,372	7,231	7,231	18,000	3,785	21,785	(14,554)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,542,215	1,257,563	1,725,726	1,195,023	4,178,313	8,720,528	17,355,479	17,529,660	18,771	17,548,431	(192,952)

2013 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	1,664,343	515,692	796,358	562,815	1,874,865	3,539,209	7,326,152	7,682,601	-	7,682,601	(356,449)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	673	-	2,000	500	2,500	3,173	50,673	33,000	-	33,000	17,673
Property Services	740,740	253,741	284,919	231,027	769,686	1,510,426	3,160,426	3,187,628	-	3,187,628	(27,202)
Other Services	10,032	-	-	-	-	10,032	23,032	38,000	-	38,000	(14,968)
Supplies	54,550	15,720	20,586	16,112	52,418	106,968	196,968	225,000	-	225,000	(28,032)
Property	719	25	719	850	1,594	2,313	2,313	7,500	-	7,500	(5,187)
Miscellaneous	408	187	1,011	-	1,198	1,606	6,606	5,000	-	5,000	1,606
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,471,466	785,365	1,105,593	811,304	2,702,262	5,173,727	10,766,171	11,178,729	-	11,178,729	(412,559)

2013 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Budget Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	410,762	135,642	201,240	129,930	466,812	877,574	1,807,918	1,917,494	-	1,917,494	(109,576)
Employee Benefits	6,969	-	-	-	-	6,969	6,969	-	-	-	6,969
Professional and Technical Services	-	-	-	30,194	30,194	30,194	45,194	65,000	-	65,000	(19,807)
Property Services	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	417,731	135,642	201,240	160,123	497,006	914,737	1,860,080	1,982,494	-	1,982,494	(122,414)

2013 Monthly Expenditure Summary

Public Works - Bureau of Properties

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Budget Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	412,192	142,126	207,726	137,843	487,696	899,887	1,829,887	1,863,749	-	1,863,749	(33,862)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	75,106	1,580	12,853	6,717	21,151	96,257	146,257	151,000	-	151,000	(4,743)
Property Services	7,789	-	-	-	-	7,789	7,789	6,000	-	6,000	1,789
Other Services	-	-	-	-	-	-	-	2,000	-	2,000	(2,000)
Supplies	89,725	26,483	19,185	19,983	65,651	155,376	240,376	258,894	-	258,894	(18,518)
Property	-	-	98	-	98	98	5,098	1,000	-	1,000	4,098
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	584,812	170,190	239,863	164,543	574,596	1,159,408	2,229,408	2,282,643	-	2,282,643	(53,236)

2013 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	528,143	229,509	317,049	276,616	823,174	1,351,316	3,334,859	3,418,158	-	3,418,158	(83,299)
Employee Benefits	-	-	-	-	-	-	429	674	-	674	(245)
Professional and Technical Services	16,115	9,825	(19,204)	(14,254)	(23,634)	(7,518)	92,482	162,412	2,393	164,805	(72,323)
Property Services	34,911	11,275	24,807	11,255	47,336	82,247	172,247	170,785	-	170,785	1,462
Other Services	8,074	674	286	4,791	5,751	13,825	52,000	58,553	-	58,553	(6,553)
Supplies	68,186	37,470	34,555	65,605	137,630	205,815	396,815	330,051	11,521	341,572	55,244
Property	1,518	-	324	11,810	12,135	13,653	48,386	45,006	-	45,006	3,380
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	656,947	288,753	357,816	355,823	1,002,392	1,659,339	4,097,219	4,185,639	13,914	4,199,553	(102,334)

2013 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	Apr	May	Jun	2nd Quarter	Total	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	66,480	22,260	33,389	22,260	77,909	144,389	287,129	316,195	-	316,195	(29,066)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,595	3,585	934	2,203	6,722	10,316	82,316	96,528	10,438	106,966	(24,650)
Property Services	15,481	5,375	5,000	138	10,513	25,994	58,994	63,076	392	63,468	(4,474)
Other Services	4,119	390	2,106	1,100	3,596	7,715	11,210	10,800	-	10,800	410
Supplies	1,903	1,200	223	(674)	748	2,651	8,651	10,160	9	10,169	(1,518)
Property	-	-	3,474	-	3,474	3,474	3,474	-	-	-	3,474
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	91,579	32,809	45,125	25,026	102,961	194,539	451,774	496,759	10,839	507,598	(55,824)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2013

**Capital Improvement
Program**

Department Capital Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Budget	Overage
City Council	-	-	-	-	-	-	1,232,500	(1,232,500)
City Clerk	-	-	6,179	-	6,179	6,179	20,000	(13,821)
Mayor's Office	-	-	-	-	-	-	675,000	(675,000)
City Information Systems	-	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	-	35,000	(35,000)
Finance	-	61,579	-	-	61,579	61,579	900,000	(838,421)
Equal Opportunity Review Commission	-	-	-	-	-	-	50,000	(50,000)
Equipment Leasing Authority	-	-	-	-	-	-	6,000,000	(6,000,000)
Personnel & CSC	-	-	-	-	-	-	800,000	(800,000)
City Planning	-	-	27,531	13,084	40,615	40,615	5,363,400	(5,322,785)
Public Safety Administration	-	-	-	1,930,223	1,930,223	1,930,223	2,000,000	(69,777)
Bureau of Emergency Medical Services	-	-	-	36,222	36,222	36,222	150,000	(113,778)
Bureau of Police	-	-	-	-	-	-	460,000	(460,000)
Bureau of Fire	-	-	-	198,326	198,326	198,326	650,000	(451,674)
Bureau of Building Inspection	-	174,842	198,906	176,210	549,958	549,958	3,000,000	(2,450,042)
Public Works	-	-	784,967	1,334,340	2,119,307	2,119,307	32,327,500	(30,208,193)
Parks & Recreation	-	-	-	-	-	-	2,840,000	(2,840,000)
Urban Redevelopment Authority	-	-	-	-	-	-	8,669,666	(8,669,666)
TOTAL	-	236,421	1,017,582	3,688,405	4,942,409	4,942,409	65,673,066	(60,730,657)



CAPITAL IMPROVEMENT PROGRAM

The following is a quarterly status of approved Capital Improvement Program (CIP) projects being administered by the City of Pittsburgh. This report references all projects which are approved with funding allocated in budget year 2013.

Projects within the Capital program are multi-year projects, and are supported by various funding sources such as Community Development Block Grant (CDBG), Capital bond, City (PAYGO) funds, grants, and Federal and State support. The City's 2013 CIP project allocation has been maximized by the issuance of a Capital bond. The City currently has 90 projects approved for 2013 valued at \$65.6 million. Bond funds account for 56 percent (\$36.8 million) and CDBG funds are 20 percent (\$13.3 million) of the total Capital funding. Other funds including City (PAYGO) funds, Federal funds, and private funding make up 24 percent (\$15.8 million) of the Capital program funding.

The City of Pittsburgh effectively maintains a robust Capital program, provides transparency and efficiency, and provides stewardship of our infrastructure and maintenance of the public's assets.

PROJECT STATUS

The following is a status update by Department for the second quarter. Along with the warmer weather, construction and the rehabilitation of the City's assets has begun. Much of the work performed in the second quarter utilized prior years' funding, and thus, will not be included in the attached report. In addition, the City's Community Development Block Grant (CDBG) has not yet been approved or distributed by the Federal government.

Paving Program The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. Through the second quarter, the City of Pittsburgh has paved approximately 15.84 miles of road.

Swimming Pools and Spray Parks The City of Pittsburgh maintains 18 public swimming pools located throughout the City. Pools are managed by the Department of Parks and Recreation (Citiparks) and maintained by the Department of Public Works from the beginning of the summer until Labor Day. The Department of Parks and Recreation has cleared permitting hurdles in order to complete the construction of the Arlington Spray Park and begin construction on two more spray parks.

Park Reconstruction Program The City's parks are a tremendous asset and much work goes in to maintaining and enhancing their features. There are 167 parks in the City of Pittsburgh. These funds are used to renovate over 180 courts, 105 fields, over 100 miles of sidewalks and trails, and an extensive amount of fencing. Another part of this funding is distributed by the Allegheny Regional Asset District (ARAD) for work that the City is completing on the fountain and other projects in Point State Park.



Comprehensive Plan PLANPGH is the City of Pittsburgh's first ever comprehensive long-range plan. It is the City's policy guide in order to provide a better framework for logical and efficient decision as it relates to land and financial resources. There are 12 key components to the City's Comprehensive Plan. For a complete list of components and the timeline, please visit www.planpgh.com.

Transit and Bike Facility Improvements The City of Pittsburgh is continually improving and expanding bicycle and pedestrian infrastructure. At the beginning of 2013, the City initiated a comprehensive bike share program to be completed by 2014, which includes an education and outreach component.

Public Safety Radios Public Safety Radios were the City's largest Capital expenditure in the second quarter. The Federal Communications Commission (FCC) has mandated that all public safety bureaus operate on a narrow band frequency, and therefore, the City was required to purchase new radios for personnel and vehicles.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2013

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	4/5/2013	4/19/2013	5/3/2013	5/17/2013	5/31/2013	6/14/2013	6/28/2013
COUNCIL/CLERK'S OFFICE	48	48	48	46	47	47	47
MAYOR'S OFFICE	11	11	11	11	10	10	10
CIS	52	51	51	52	52	52	52
HUMAN RELATIONS	7	7	7	7	7	7	7
CONTROLLER	44	44	44	45	44	43	45
FINANCE	100	98	98	98	98	98	98
LAW	35	33	32	32	34	35	36
OMI	8	8	8	8	8	8	8
EQUAL OPPORTUNITY REVIEW COMMISSION	5	5	5	5	5	5	5
PERSONNEL & CIVIL SERVICE	32	33	33	33	33	33	33
WORKFORCE INVESTMENT ACT	21	21	21	21	21	21	21
CITY PLANNING	39	40	40	40	40	40	40
PUBLIC SAFETY ADMINISTRATION	17	17	17	17	17	16	16
EMS	171	170	169	170	169	168	168
POLICE	963	961	955	951	950	946	943
SCHOOL GUARDS	108	108	107	106	106	105	102
FIRE	636	636	635	635	632	630	628
BUILDING INSPECTION	65	64	64	65	64	64	64
PUBLIC WORKS	450	446	431	431	433	430	430
ENVIRONMENTAL SERVICES	195	194	195	194	196	195	195
ENG. & CONSTRUCTION	33	33	33	33	32	32	33
ANIMAL CONTROL	15	15	15	15	15	15	15
PARKS	186	189	186	192	215	338	410
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,248	3,239	3,211	3,213	3,232	3,343	3,412

(1) Includes headcount for General Fund and all other City funds. Also includes all active City employees, including those on various leave status that have not yet been terminated. As a result, the headcount shown here differ from the headcount shown by departments in the Performance Reports herein and the Headcount by Bargaining Unit table herein.

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>4/5/2013</u>	<u>4/19/2013</u>	<u>5/3/2013</u>	<u>5/17/2013</u>	<u>5/31/2013</u>	<u>6/14/2013</u>	<u>6/28/2013</u>
NO REPRESENTATION	571	572	557	565	587	707	779
FRATERNAL ORDER OF POLICE	888	887	882	878	876	872	869
FIREFIGHTERS	628	627	626	625	623	621	619
PJCBC BLUE COLLAR	356	352	350	350	350	348	348
TEAMSTERS/REFUSE	182	181	182	181	183	183	183
AFSCME FOREMAN	45	45	45	45	45	44	44
SEIU REC TEACHERS	51	51	50	50	50	51	51
SEIU SCHOOL GUARDS	106	106	105	104	104	104	102
AFSCME WHITE COLLAR	267	264	262	262	263	263	264
FRATERNAL ASSOC. OF PROF. PARAMEDICS	154	153	152	153	151	150	150
TOTAL	3,248	3,238	3,211	3,213	3,232	3,343	3,409

(1) Does not include employees on leave status who are not receiving City paychecks. Includes headcount for General Fund and all other City funds.